

**VISTAR AMAR LIMITED**  
(Formerly known as Shubra Leasing Finance And Investment Company Limited)  
Reg. Off.: Plot - A4, APMC - MAFCO Yard, Sector 18, Vashi, Navi Mumbai - 400703  
Tel: +91 22 6551 5555/ 6551 5556 Fax: +91 22 27880820  
Website: www.vistaramar.com CIN No.: L0500MH1983PLC272707  
**Statement of Unaudited Financial Results for the quarter ended 30th Sep 2017**

(Amount in Lacs)

	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Year to date figures for current year ended	Year to date figures for corresponding year ended	Previous Accounting Year Ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations						
	Gross sales	213.74	-	1.91	213.74	1.91	329.35
	Less: Excise Duty	-	-	-	-	-	-
	Net sales	213.74	-	1.91	213.74	1.91	329.35
II	Other Income	-	-	-	-	-	0.23
III	<b>Total Revenue (I + II)</b>	<b>213.74</b>	<b>-</b>	<b>1.91</b>	<b>213.74</b>	<b>1.91</b>	<b>329.58</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	206.61	-	-	206.61	-	117.87
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	1.87	-	1.87	193.00
	Employee benefits expense	0.54	0.54	-	1.08	-	1.86
	Finance costs	-	-	-	-	-	0.02
	Depreciation and amortization expense	-	-	-	-	-	-
	Other expenses	1.91	3.68	0.05	5.59	0.08	15.06
	<b>Total expenses</b>	<b>209.06</b>	<b>4.22</b>	<b>1.92</b>	<b>213.28</b>	<b>1.95</b>	<b>327.81</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>4.68</b>	<b>(4.22)</b>	<b>(0.01)</b>	<b>0.46</b>	<b>(0.04)</b>	<b>1.77</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>4.68</b>	<b>(4.22)</b>	<b>(0.01)</b>	<b>0.46</b>	<b>(0.04)</b>	<b>1.77</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit before tax (VII - VIII)</b>	<b>4.68</b>	<b>(4.22)</b>	<b>(0.01)</b>	<b>0.46</b>	<b>(0.04)</b>	<b>1.77</b>
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	0.01
	(2) Deferred tax	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	4.68	(4.22)	(0.01)	0.46	(0.04)	1.75
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-	-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>4.68</b>	<b>(4.22)</b>	<b>(0.01)</b>	<b>0.46</b>	<b>(0.04)</b>	<b>1.75</b>
XVI	<b>Other Comprehensive Income</b>						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Comprehensive Income</b>	<b>4.68</b>	<b>(4.22)</b>	<b>(0.01)</b>	<b>0.46</b>	<b>(0.04)</b>	<b>1.75</b>
XVI	Paid-up equity share capital (Face Value Rs 10 per share)	320.00	320.00	320.00	320.00	320.00	320.00
XVII	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	NA	NA	NA	(4.40)	(4.40)	(4.40)
XVII	Earnings Per Share (EPS)						
a)	Basic and diluted EPS before Extraordinary items (not annualised)	0.15	(0.13)	(0.00)	0.01	(0.00)	0.05
b)	Basic and diluted EPS after Extraordinary items (not annualised)	0.15	(0.13)	(0.00)	0.01	(0.00)	0.05

- Notes:**
- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on Nov 13, 2017. The Statutory auditors of the Company have conducted a "Limited Review" of the above Unaudited financial results.
  - In compliance with the Ministry of Corporate Affairs (MCA) Notification dated 16th February, 2016, announcing the Companies (Indian Accounting Standards) Rules 2015 ('Ind AS'), the Company has prepared its financial statements adopting Ind AS with effect 01st April 2017 (with transition date of 01st of April, 2016). Based on SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016, the Company has opted to avail the exemption and thereby not present the results of the previous period/ year ended March 31, 2017 under Ind AS.
  - The financial results relating to the quarter ended 30th September 2016 restated in accordance with Ind AS are not required to be subjected to limited review by the statutory auditors of the Company. The Management had exercised necessary due diligence and ensured that the financial results provide a true and fair view of its affairs in accordance with the Companies (Indian Accounting Standards) Rules 2015.
  - There is no Change in Net Profits as previously reported on account of transition from Previous Indian GAAP to Ind AS for the quarter ended September 30, 2016.
  - The business of the Company falls under a single primary segment i.e. "Trading of Fish" for the purpose of Ind AS 108.
  - On account of minimal profit during the period and carried forward of losses of previous years, tax provisioning, if any will be accounted for at the year end.
  - Figures of the earlier period, wherever necessary, have been regrouped to confirm with those of the current quarter.

Place : Navi Mumbai

Date: 13.11.2017

By Order of Board

Director : Ramesh Babulal Panjri  
DIN: 00300737



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**ANEXURE IX TO REGULATION 33****Statement of Assets and Liabilities for the period ended 30th September 2017**

Particulars	As at Half Year ended 30/09/17	As at Previous Year ended 31/03/17
<b>A Equity and Liabilities</b>		
<b>1 Shareholder's Funds</b>		
(a) Share Capital	320.00	320.00
(b) Reserves and Surplus	(3.94)	(4.40)
© Money received against Share Warrants	-	-
<b>Sub-total - Shareholders funds</b>	<b>316.06</b>	<b>315.60</b>
<b>2. Share Application money Pending allotment</b>	-	-
<b>3. Minority Interest</b>	-	-
<b>4. Non- current Liabilities</b>		
(a) Long term Borrowings	-	-
(b) Other long term Liabilities	-	-
(c) Long term Provisions	-	-
<b>Sub-total - Non Current Liabilities</b>	-	-
<b>5. Current Liabilities</b>		
(a) Short term Borrowings	-	-
(b) Trade Payables	59.83	0.66
© Other Current Liabilities	0.00	0.30
(d) Short term Provisions	0.35	0.35
<b>Sub-total - Current Liabilities</b>	<b>60.18</b>	<b>1.31</b>
<b>Total - Equity and Liabilities</b>	<b>376.24</b>	<b>316.91</b>
<b>B. Assets</b>		
<b>1. Non - current Assets</b>		
(a) Fixed Assets	-	-
(b) Non current Investments	-	-
© Deferred tax assets (net)	2.59	2.59
(d) Long term Loans and Advances	-	-
(e) Other non current assets	-	-
<b>Sub-total - Non- Current Assets</b>	<b>2.59</b>	<b>2.59</b>
<b>2. Current Assets</b>		
(a) Current investments	-	-
(b) Inventories	-	-
© Trade receivables	258.49	276.80
(d) Cash and cash Equivalents	78.30	13.42
(e) Short term Loans and Advances	16.50	24.10
(f) Other Current Assets	20.36	-
<b>Sub-total - Current Assets</b>	<b>373.65</b>	<b>314.32</b>
<b>Total Assets</b>	<b>376.24</b>	<b>316.91</b>

For VISTAR AMAR LIMITED

*[Signature]*

Director